



STATE OF NORTH DAKOTA
OFFICE OF STATE TAX COMMISSIONER
Cory Fong, Commissioner

NEW LOCAL SALES, USE & GROSS RECEIPTS TAX

The city of Gackle has imposed a 1 percent local sales, use and gross receipts tax effective January 1, 2006. The local gross receipts taxes apply to the sale of alcoholic beverages, new farm machinery, and new irrigation equipment and are the equivalent of the state's gross receipts taxes. All sales within the city limits of Gackle that are subject to North Dakota's sales and use taxes, except for sales of natural gas, will also be subject to Gackle's sales and use taxes. No local tax will apply to sales of natural gas.

The new city sales, use and gross receipts taxes will be reported on the local option schedule of the North Dakota sales and use tax return as local code 210. The city ordinance does not provide for retailer compensation.